

Exhibit A

CASE # 15-13060

Recovery Centers of King County
Balance Sheet
As of 4/30/2015
(In Whole Numbers)

	Current Month	Last Month	Current Period Change	Beginning Year Balance
Assets				
Checking/Savings				
Operating Funds				
Bank of America - Checking	1035	7,470	(30,276)	37,746
Bank of America - Payroll	1040	928	546	383
Bank of America - Bond Fund	1045	0	45,382	(45,382)
Bank of America - Savings	1050	96	5,111	(5,015)
Key Bank - Checking	1060	43,101	0	43,101
Key Bank - Payroll	1065	171,210	0	171,210
Total Operating Funds		222,806	20,763	202,043
Petty Cash				
Petty Cash - Detox	1002	400	400	0
Petty Cash - Admin	1003	100	100	0
Petty Cash - Property Man.	1004	0	250	(250)
Total Petty Cash		500	750	(250)
Operating Reserve Account #2				
Bank of America - Reserve	1055	809	101,824	(101,015)
Total Operating Reserve Account #2		809	101,824	(101,015)
Total Checking/Savings		224,115	123,337	100,778
Other Current Assets				
Receivables				
Accounts Receivable/Beg Bal	1240	(781,268)	(781,268)	0
Employee Advances	1310	300	300	300
Total Receivables		(780,968)	(780,968)	0
Contracts Receivable				
Accounts Receivable - Contracts	1290	113,410	445,876	(332,467)
Total Contracts Receivable		113,410	445,876	(332,467)
Title XIX Receivables				
Accounts Receivable - TXIX	1200	218,779	281,621	(62,841)
Total Title XIX Receivables		218,779	281,621	(62,841)
Private Pay				
Accounts Receivable - Ins/PP	1280	120,284	120,871	(587)
Total Private Pay		120,284	120,871	(587)
Prepaid Expenses				
Prepaid Expenses	1510	16,852	16,852	0
Total Prepaid Expenses		16,852	16,852	0
Total Other Current Assets		(311,643)	84,252	(395,895)
Fixed Assets				
Land	1801	1,177,046	1,177,046	0
Buildings	1822	7,027,806	7,027,806	0
Accum Depn - Buildings	1826	(2,315,071)	(2,298,659)	(16,413)
Vehicles	1828	31,230	31,230	0
Accum Depn - Vehicles	1829	(31,536)	(31,434)	(102)
Equipment/Furniture & Fixtures	1831	189,661	189,661	0
Accum Depn - Equip/Furn/Fixt	1836	(176,804)	(176,623)	(181)
Info Systems - Hardware/Software.	1841	172,673	169,335	3,338
Accum Depn - Info Systems	1846	(155,373)	(155,340)	(33)
Total Fixed Assets		5,919,631	5,933,022	(13,391)
Total Assets		5,832,102	6,140,611	(308,508)
Liabilities				

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Recovery Centers of King County
Balance Sheet
As of 4/30/2015
(In Whole Numbers)

CASE # 15-13060

	Current Month	Last Month	Current Period Change	Beginning Year Balance
Accounts Payable				
Accounts Payable				
Accounts Payable	2010	265,617	226,927	38,691
Accounts Payable/Beg Balance	2015	(192,614)	(192,614)	0
Client Refunds Payable	2350	(359)	(150)	(209)
Accrued Liabilities	2450	17,923	17,923	0
Total Accounts Payable	90,567	52,085	38,482	(2,569)
Total Accounts Payable	90,567	52,085	38,482	(2,569)
Other Current Liabilities				
Payroll Deductions				
Accrued Wages Payable	2095	19,120	19,120	0
StWA Labor & Industries Payable	2140	6,139	18,659	(12,520)
Support Enforcement Payable	2191	1,580	0	1,580
Accrd Medical Benefits-ER	2210	1,960	2,120	(160)
Deduction Payable 403B-EE	2310	254	215	40
Deduction Payable Dental-EE	2321	382	392	(10)
Deduction Payable	2323	5,215	4,781	434
Deduction Payable STD/LTD-EE	2325	(1,323)	(1,293)	(30)
Taxes Payable - Excise/B&O	2420	(4,954)	(4,954)	0
Total Payroll Deductions	28,374	39,040	(10,666)	21,159
Accrued Vacation and Wages Payable				
Wages Payable	2090	100,650	100,844	(194)
Accrued Vacation/Comp Time	2290	50,438	50,438	0
Total Accrued Vacation and Wages Payable	151,088	151,282	(194)	151,282
Total Other Current Liabilities	179,462	190,322	(10,860)	172,441
Long Term Liabilities				
Bond Payable - Alhadoff Building		1,427,292	1,434,578	(7,286)
Bond Payable - Detox Building		2,663,156	2,676,751	(13,594)
Bond Payable - Kent Building		586,056	589,048	(2,992)
Total Long Term Liabilities	4,676,505	4,700,376	(23,872)	4,771,338
Total Liabilities	4,946,533	4,942,783	3,750	4,941,210
Net Assets				
Unrestricted	1	885,569	1,197,828	(312,259)
Total Net Assets	885,569	1,197,828	(312,259)	1,238,689
Total Liabilities and Net Assets	5,832,102	6,140,611	(308,508)	6,179,899

Recovery Centers of King County
 Statement of Revenues and Expenditures by Period
 From 3/1/2015 Through 4/30/2015

Case # 15-13060

		3/1/2015 - 3/31/2015	4/1/2015 - 4/30/2015	Total
Revenue				
TXIX - APPLE	4009	57,994.68	0.00	57,994.68
TXIX - CLASSIC	4010	19,276.54	0.00	19,276.54
State - Adult Residential	4015	76,111.92	17,945.82	94,057.74
UW - XBOT	4024	27,066.67	26,826.04	53,892.71
Swedish Hospital	4025	28,908.00	0.00	28,908.00
King County - Outpatient	4035	6,796.96	0.00	6,796.96
King County - Detox	4036	172,620.00	38,730.00	211,350.00
State - Detox Youth	4038	5,887.25	0.00	5,887.25
King County - CDPT	4039	1,727.92	0.00	1,727.92
Sliding Fee Scale Participation	4050	8,698.68	0.00	8,698.68
Program Services Fees	5210	105.00	0.00	105.00
Third Party Insurance Discount	5250	0.00	594.04	594.04
Revs-Records Photocopy Fees	5320	0.00	24.00	24.00
Interest/Dividends	5510	1.90	0.11	2.01
Misc Revenue - Other	5990	1,071.80	101.09	1,172.89
Contributions	6010	0.00	983.00	983.00
Total Revenue		406,267.32	85,204.10	491,471.42
Expense				
Salaries & Wages	7000	191,002.15	181,157.12	372,159.27
Vacation/Comp Time/Holiday	7050	15,832.27	68,763.43	84,595.70
FICA-Employer	7110	15,522.67	18,841.13	34,363.80
StWa Lab&Ind-Employer	7140	4,440.03	3,948.87	8,388.90
Medical Insurance-Employer	7210	16,194.84	14,266.80	30,461.64
Dental Insurance-Employer	7220	930.43	1,110.64	2,041.07
Life Insurance-Employer	7230	2,157.80	2,368.58	4,526.38
Employee Bus Pass	7231	368.00	518.00	886.00
Pension (Match Employer)	7245	517.04	570.12	1,087.16
Prof Svcs - Medical	8010	12,690.85	5,740.00	18,430.85
Prof Svcs - Legal	8025	3,687.50	0.00	3,687.50
Prof Svcs - Computer & IT	8030	0.00	3,285.00	3,285.00
Prof Svcs - Commercial Cleaning	8035	2,900.00	1,450.00	4,350.00
Prof Svcs - Miscellaneous	8090	200.35	0.00	200.35
Client Supplies	8115	7,207.69	226.05	7,433.74
Office Supplies	8120	1,628.67	4,013.80	5,642.47
Facility Maintenance Supplies	8125	1,987.85	101.01	2,088.86
Linen supplies and cleaning	8130	651.32	26.21	677.53
Food & Kitchen Supplies	8150	27,158.61	9,215.58	36,374.19
Lab & Medical Supply	8175	1,076.24	2,596.61	3,672.85
Purchased Lab UA's	8176	5,073.15	960.65	6,033.80
Telephone & Internet	8200	3,624.37	3,808.29	7,432.66
Security System Expense	8250	1,905.30	0.00	1,905.30
Cable Expense	8280	122.21	122.21	244.42
Printing/Publication Expense	8300	179.69	786.48	966.17
Postage and Shipping	8400	52.02	130.58	182.60
Rent - Parking & Storage	8500	1,361.81	408.25	1,770.06
Office Lease Expense	8510	475.23	336.17	811.40
Utilities - Electrical	8520	4,192.33	2,551.91	6,744.24
Utilities - Natural Gas	8530	2,903.76	0.00	2,903.76
Utilities - Garbage	8540	2,632.26	2,755.44	5,387.70
Utilities - Water/Sewer	8550	4,180.84	3,984.63	8,165.47

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Detailed RE by period

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Recovery Centers of King County
 Statement of Revenues and Expenditures by Period
 From 3/1/2015 Through 4/30/2015

CASE # 15-13060

	3/1/2015 - 3/31/2015	4/1/2015 - 4/30/2015	Total
Insurance - Business	8565	4,679.13	9,244.56
Computer/Software Expense	8601	5,429.02	9,488.21
Equipment Lease	8605	4,107.50	8,863.16
Repairs & Maintenance	8610	2,799.21	8,883.46
Vehicle Maintenance & Fuel	8710	154.02	724.80
Travel - Mileage & Air Fares	8720	278.10	463.10
Travel - Meals & Lodging	8730	9.42	9.42
Prof Dev-Training/Workshops	8820	982.92	982.92
Prof Dev-Certification Fees	8830	425.00	425.00
Client Bus Tickets & Transportation	8855	1,555.50	1,555.50
Dues & Subscriptions	9010	3,138.00	4,274.02
Corp License & Filing Fees	9030	6,800.00	6,886.75
Mortgage Interest	9200	21,619.30	43,129.33
Interest - Other	9210	48.58	48.58
Depreciation Exp-Buildings	9520	16,412.75	32,825.50
Depreciation Exp-Vehicles	9527	102.12	204.24
Depreciation Exp-Eqpmt/Furn/Fixt	9530	181.03	362.06
Depreciation Exp-Info Systems	9540	33.38	66.76
Property Taxes Expense	9610	0.00	2,505.90
Excise/B&O Tax Expense	9620	1,804.60	1,804.60
Bank Charges	9630	300.14	514.64
Credit Card Charges	9635	160.15	160.15
Penalties/Late Fees	9660	81.00	135.72
Miscellaneous-Other	9690	1,129.69	2,091.35
Total Expense	<u>405,087.84</u>	<u>397,462.73</u>	<u>802,550.57</u>
Net Income	<u>1,179.48</u>	<u>(312,258.63)</u>	<u>(311,079.15)</u>